

**EXHIBIT C**

**W.R. Grace**  
**Hours Spent by Each Professional**  
**June 1, 2007 through June 30, 2007**  
**(Deloitte Tax LLP)**

<b>Date</b>	<b>Name</b>	<b>Project Category</b>	<b>Description</b>	<b>Hours</b>	<b>Billing Rate</b>	<b>Professional Fees</b>
6/4/2007	Bessinger	Interest Computations	review of WR Grace's IRS interest computations	1	\$ 515	\$ <b>515</b>
6/5/2007	Bessinger	Interest Computations	review of WR Grace's IRS interest computations	1	\$ 515	\$ <b>515</b>
6/7/2007	Bessinger	Interest Computations	review of WR Grace's IRS interest computations	3	\$ 515	\$ <b>1,545</b>
6/13/2007	Bessinger	Interest Computations	review of WR Grace's IRS interest computations	1	\$ 515	\$ <b>515</b>
6/26/2007	Bessinger	Interest Computations	review of WR Grace's IRS interest computations	1	\$ 515	\$ <b>515</b>
6/25/2007	Gareau	Loss Carry-back - Lonely Parent Rule Analysis	lonely parent rule analysis	0.5	\$ 515	\$ <b>258</b>
6/8/2007	Wanek	Repatriation Planning	WR Grace - client correspondence regarding repatriation planning	0.7	\$ 475	\$ <b>333</b>
6/26/2007	Wanek	Repatriation Planning	WR Grace - client correspondence regarding repatriation planning	0.3	\$ 475	\$ <b>143</b>
6/1/2007	Ross	Administrative Services	Administrative and billing services	1	\$ 70	\$ <b>70</b>
6/4/2007	Ross	Administrative Services	Administrative and billing services	0.5	\$ 70	\$ <b>35</b>

<b>Date</b>	<b>Person</b>	<b>Project Category</b>	<b>Description</b>	<b>Hours</b>	<b>Billing Rate</b>	<b>Professional Fees</b>
6/7/2007	Ross	Administrative Services	Administrative and billing services	0.3	\$ 70	\$ 21
6/25/2007	Ross	Administrative Services	Administrative and billing services	0.3	\$ 70	\$ 21
6/27/2007	Ross	Administrative Services	Administrative and billing services	0.2	\$ 70	\$ 14
<b>TOTALS:</b>				<b><u>10.8</u></b>		<b><u>\$ 4,499</u></b>